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February 14, 2006

Mr. Frank F. Chuppe
Wyatt, Tarrant & Combs, LLP
500 West Jefferson Street, Suite 2800
Louisville, KY 40202

Re: Richardsville Gas Company - Case No. 2005-00527

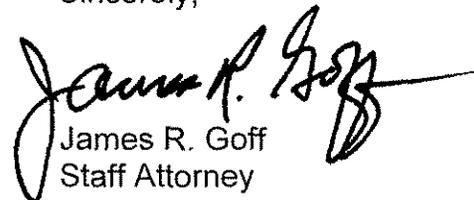
Dear Mr. Chuppe:

On December 7, 2005, you requested Commission Staff's assistance in preparing calculations for a proposed rate adjustment for Richardsville Gas Company ("Richardsville"). Commission Staff replied that while Richardsville would qualify for an ARF (807 KAR 5.076 Alternative Rate Adjustment) filing, it might be better to wait until Richardsville files its calendar year 2005 results as contained in its 2005 annual report rather than use the 2004 results. You responded on December 22, 2005 that Richardsville would let Staff know as soon as possible what they wished to do. As of today, Commission Staff has not been informed whether Richardsville intends to go ahead with the 2004 results or wait for the 2005 results.

Commission Staff has received information that there may have been a transfer of ownership of Richardsville in the interim. Under the provisions of KRS 278.020(5), no person shall transfer ownership or control of any utility under the jurisdiction of the Commission without the prior approval of the Commission. There is no record of any such transfer approval in the files of the Commission.

Please advise the Commission whether Richardsville wishes to proceed with a rate adjustment application and whether there has been a transfer of ownership.

Sincerely,


James R. Goff
Staff Attorney

JRG:v
cc: Parties of Record